

SUBSIDIARY LEGISLATION

EXEMPTIONS

by resolution of the National Assembly under section 6(w)

Application. It has been resolved by resolution of the National Assembly that the Act shall not apply to the following corporations:

Res. XXI
16/2/1968

(a) The Cane Farming Development Corporation Limited.

Res. LIV
9/2/1970

(b) The Commonwealth Development Corporation.

(c) The Bank of Guyana.

Reg. 6/1963

PROPERTY TAX (GENERAL) REGULATIONS

made under section 15

Citation. 1. These Regulations may be cited as the Property Tax (General) Regulations and shall come into operation on 1st January, 1963.

Return of net property.

2. The return of net property to be delivered to the Commissioner under section 14(2) and (3) of the Act shall be in the appropriate form set out in the Schedule.

Date for delivery or return.

3. The prescribed date for the delivery of the return specified in the last preceding regulation shall be—

(a) for the year of assessment 1963, on or before the 30th day of April, 1963; and

(b) for any subsequent year of assessment in the case of—

(i) Government employees, Government pensioners, and primary school teachers: on or before the 15th day of March in that year of assessment,

(ii) other persons: on or before the 30th day of April in that year of assessment.